

Unmarried 'Head of Household' Deductions for Taxes Explained

For the first time this year an unmarried person who is entitled to maintain a household for the benefit of relatives is entitled to special treatment that may reduce his income tax liability, according to Robert J. Riddell, director of internal revenue for Southern California.

To qualify as "head of a household," a person must be unmarried on the last day of the taxable year. This means that he or she has never married; or has been divorced; or the spouse has died. In the case of death of a spouse, the death must have occurred in a year prior to that in which the head-of-household status is claimed; but in the case of divorce, the decree may have been obtained in the same or in any prior year.

A second requirement is that the person who proposes to qualify as head-of-household must have furnished more than one-half of the cost of maintenance of a home which, except for temporary absences, is his or her own principal residence during the entire taxable year, and is also the principal residence, for the same period, of one or more persons who are closely related to him or her.

The cost of maintaining the household includes such items as mortgage interest, rent, taxes, insurance on the dwelling and premises, upkeep and repairs, utilities, domestic help, and food consumed in the home. It does not, however, include expenses incurred for clothing, education, medical treatment, vacations, life insurance, or the value of personal services rendered by the taxpayer or a member of the household.

A third requirement defines the "close relative" who makes necessary the maintenance of the household.

Close relatives are classified in two groups. The first includes the unmarried descendant of the taxpayer and the unmarried step-child. It is unnecessary that the taxpayer claim the dependency exemption in these cases, in order to establish the status of head-of-household.

The second group includes the married descendant or step-child. In some tool steels tungsten may be replaced by use of molybdenum.

STEEL ELEMENT
In some tool steels tungsten may be replaced by use of molybdenum.

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LADIES OF THE CHORUS
MUSIC BY HERBERT BREWSTER
MUSIC BY HERBERT BREWSTER

BREAKING THE SOUND BARRIER
KATHY WICKHAMSON
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brother; sister; half-brother; half-sister; step-brother; step-sister; parent; grandparent or other direct ancestor; step-father; step-mother; uncle; aunt; nephew; or niece; father-in-law; mother-in-law; brother-in-law; sister-in-law; son-in-law; or daughter-in-law.

It will be noted that this list, which is the same as that defining close relatives for claiming dependency exemptions, does not include cousins or the husbands or wives of uncles, aunts, nephews, or nieces. It is absolutely necessary that the taxpayer be entitled to the dependency exemption for any of the close relatives in this second group, if his status as head-of-household rests upon the fact that he provides a household for them, or any of them.

In computing tax, the person who claims head-of-household status is permitted to use a special tax table, included in the other tables on the back of Form 1040, if he makes his return by the so-called short method; and a special combined normal tax and surtax rate printed on the last page of the instruction booklet that accompanies

MARCH 12, 1953 TORRANCE HERALD Five
the income tax blanks, if he uses the so-called long method.
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William Holden—Alexis Smith
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SUN.—MON.—TUES.
Robert Taylor—Eleanor Parker
'ABOVE AND BEYOND'
—Plus—
Mitzy Gaynor—Oscar Levant
"THE I DON'T CARE GIRL"
—In Technicolor—

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Two Abbott & Costello Hits
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—Plus—
Dennis Morgan—Philip Carey
"CATTLE TOWN"

PARK
YVONNE DE CARLO
JOHN IRELAND
"HURRICANE SMITH"
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BRÖDERICK CRAWFORD
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"STOP, YOU'RE KILLING ME!"

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Get this Space Gun
Shoots Flying Saucers! only 50¢
5" x 4 1/2"
Full details on
SLENDER-WAY BREAD
Standard loaf 22¢

Gingerbread Mix 15-oz. 25¢
Duff's brand. Add liquid, mix, bake.
Lucerne Buttermilk quart carton 15¢
Churned, cultured. (half gal., 28¢.)
Buttermilk price effective in Los Angeles milk marketing area only.

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PIPPIN APPLES
Large, crisp, bright green Oregon pippins. Juicy & sweet for eating ... excellent for pies & sauce. Special price ... get a supply today.
3 lbs. 25¢

GRAPEFRUIT SWEET JUICY lb. 5¢
FRESH CARROTS 2 lbs. 9¢
Sweet, tender, flavorful. Tops off.

TOMATOES CELLO PACKED per pkg. 15¢
Firm, ripe. Just right for slicing.
GREEN CABBAGE lb. 2¢
Locally grown. Solid, crisp heads.

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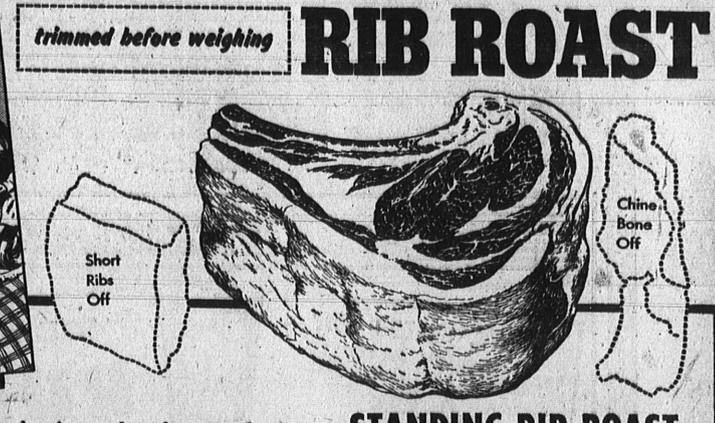
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Enriched white. For all baking.
5-lb. bag 45¢ 10-lb. bag 89¢
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See display at store for special offer.
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Lunch pint jar 29¢ quart jar 53¢
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Get this Space Gun
Shoots Flying Saucers! only 50¢
5" x 4 1/2"
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SLENDER-WAY BREAD
Standard loaf 22¢

Gingerbread Mix 15-oz. 25¢
Duff's brand. Add liquid, mix, bake.
Lucerne Buttermilk quart carton 15¢
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FRESH CARROTS 2 lbs. 9¢
Sweet, tender, flavorful. Tops off.
TOMATOES CELLO PACKED per pkg. 15¢
Firm, ripe. Just right for slicing.
GREEN CABBAGE lb. 2¢
Locally grown. Solid, crisp heads.

PRICES EFFECTIVE THURS., FRI., SAT., MARCH 12, 13, 14, 1953, AT SAFEWAY STORES IN LOS ANGELES COUNTY.

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Halibut Steaks Captain's Choice lb. 59¢
Salmon Fillets Ready for the pan. lb. 53¢
LIVER SAUSAGE
SMOKED per lb. 49¢ FRESH per lb. 35¢

CHECK EVERY ITEM... SAVE!

AIRWAY COFFEE 1-lb. bag 69¢
Mild & mellow. Special value! (2-lb. bag, 1.36.)
MARGARINE DALEWOOD YELLOW lb. 15¢
Golden cubes, packed in cartons. Priced low!
LUNCHEON MEAT 12-oz. can 37¢
Rath's Black Hawk. Serve hot or cold.
CRACKERS SUNSHINE KRISPY 1-lb. pkg. 21¢
Freshly baked salted soda crackers.
SWEET PEAS SUGAR BELLE 2 17-oz. cans 29¢
Picked and packed at peak of perfection.

Dairy Glen Butter
First quality. Grade A. Quartered. lb. 69¢
Shortening 3-lb. can 75¢
Royal 1-lb. can 27¢
Fleet Mix 40-oz. pkg. 35¢
Biscuit Mix 20-oz. pkg. 21¢
Grahams 1-lb. pkg. 29¢
Pirates' Gold.
Sweet Potatoes Red Bird brand. 29-oz. can 29¢
Fancy quality.
Zee Napkins 10¢
Colored or White. pkg. of 80
Chiffon Tissue 12¢
Toilet paper. per roll

Right to limit reserved. No sales to dealers. Sales tax added to retail prices on taxable items.

STANDING RIB ROAST
Cut from first five ribs of gov't graded U. S. CHOICE steer beef.
lb. 73¢

GROUND BEEF VISKING PACK lb. 39¢
Finest flavor, tops in quality. Special price!
SLICED BACON GRADE A lb. 55¢
Popular brands. In heat seal pack.
LAMB ROAST SHOULDER CUT lb. 49¢
Square cut. No shank, no neck. U. S. Choice.

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Cut from U. S. government graded Choice Western Lamb.

RIB CHOPS Short cut, to broil. lb. 79¢
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BAKERY SPECIAL
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WALNUT POUND CAKE! SPECIAL 27¢
Curtsy "home ingredient" baked with finest fresh English walnuts!

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